

## GENERAL ASSEMBLY COMMONWEALTH OF KENTUCKY

## 2015 REGULAR SESSION

SENATE BILL NO. 82

AS ENACTED

WEDNESDAY, MARCH 25, 2015

RECEIVEL AND FILED
DATE April 1, 2015
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1	AN ACT relating to income tax checkoff programs, and making an appropriation
2	therefor.
3	Be it enacted by the General Assembly of the Commonwealth of Kentucky:
4	→SECTION 1. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
5	READ AS FOLLOWS:
6	(1) Effective for taxable years beginning on or after January 1, 2016, any taxpayer
7	required to file a return under KRS 141.180 who is entitled to an income tax
8	refund and who desires to contribute to the pediatric cancer research trust fund
9	created under Section 2 of this Act may designate an amount, not to exceed the
10	amount of the refund, to be paid to the fund. A designation made under this
11	section shall not affect the income tax liability of the taxpayer, but it shall reduce
12	the income tax refund by the amount designated.
13	(2) The tax refund designation authorized by this section shall be printed on the face
14	of the Kentucky individual income tax form.
15	(3) The instructions accompanying the individual income tax return shall include a
16	description of the pediatric cancer research trust fund and the purposes for which
17	the funds from the income tax checkoff may be used.
18	(4) The commissioner of the department shall, by July 1, 2017, and by July 1 of each
19	year thereafter, transfer the funds designated by taxpayers under this section to
20	the pediatric cancer research trust fund created by Section 2 of this Act.
21	→ SECTION 2. A NEW SECTION OF KRS CHAPTER 211 IS CREATED TO
22	READ AS FOLLOWS:
23	(1) The pediatric cancer research trust fund is hereby created as a separate trust
24	fund. The fund shall be administered by the Cabinet for Health and Family
25	Services.
26	(2) The fund shall receive amounts collected from the income tax checkoff created in
27	Section 1 of this Act, and any other proceeds from grants, contributions,

1		appropriations, or other moneys made available for the purposes of this fund.
2	<u>(3)</u>	Notwithstanding KRS 45.229, trust fund amounts not expended at the close of a
3		fiscal year shall not lapse but shall be carried forward to the next fiscal year.
4	<u>(4)</u>	Any interest earned on moneys in the trust fund shall become a part of the trust
5		fund and shall not lapse.
6	<u>(5)</u>	Trust fund moneys shall be used to support pediatric cancer research and
7		treatment for Kentucky patients. Funds shall be administered and distributed by
8		the pediatric cancer trust fund board established by Section 3 of this Act for the
9		purposes directed in this section and Sections 3 and 4 of this Act.
10	<u>(6)</u>	Moneys transferred to the trust fund pursuant to Section 1 of this Act are hereby
11		appropriated for the purposes set forth in Section 4 of this Act.
12		→ SECTION 3. A NEW SECTION OF KRS CHAPTER 211 IS CREATED TO
13	REA	AD AS FOLLOWS:
14	<u>(1)</u>	The pediatric cancer trust fund board is hereby created for the purpose of
15		administering and distributing funds from the trust created under Section 2 of
16		this Act. The board shall be composed of nine (9) members to be appointed as
17		follows:
18		(a) A specialist in pediatric oncology nominated by the Kosair Children's
19		Hospital to be appointed by the Governor;
20		(b) A specialist in pediatric oncology nominated by the University of Kentucky
21		Children's Hospital to be appointed by the Governor;
22		(c) A representative nominated by Kentucky Chapters of the Leukemia and
23		Lymphoma Society to be appointed by the Governor;
24		(d) A representative nominated by Kentucky offices of the American Cancer
25		Society to be appointed by the Governor;
26		(e) Three (3) citizens, one (1) of whom shall be a pediatric cancer survivor, or
27		parent thereof, to be appointed by the Governor from a list of six (6) citizens

1	nominated by Kentucky offices of the American Cancer Society;
2	(f) The secretary of the Cabinet for Health and Family Services, or the
3	secretary's designee; and
4	(g) The commissioner of the Department for Public Health, or the
5	commissioner's designee.
6	(2) The board shall be attached to the Cabinet for Health and Family Services for
7	administrative purposes.
8	(3) The secretary of the Cabinet for Health Services shall convene the first meeting
9	of the board within sixty (60) days of the effective date of this Act.
10	(4) Board members shall serve without compensation, but may receive
11	reimbursement for their actual and necessary expenses incurred in the
12	performance of their duties.
13	(5) The term of each appointed member shall be four (4) years.
14	(6) A member whose term has expired may continue to serve until a successor is
15	appointed and qualifies. A member who is appointed to an unexpired term shall
16	serve the rest of the term and until a successor is appointed and qualifies. A
17	member may serve two (2) consecutive four (4) year terms and shall not be
18	reappointed for four (4) years after the completion of those terms.
19	(7) A majority of the full membership of the board shall constitute a quorum.
20	(8) At the first meeting, the board shall elect, by majority vote, a president who shall
21	preside at all meetings and coordinate the functions and activities of the board.
22	The president shall be elected or reelected each calendar year thereafter.
23	(9) The board shall meet at least two (2) times annually, but may meet more
24	frequently, as deemed necessary, subject to call by the president or by request of a
25	majority of the board members.
26	→ SECTION 4. A NEW SECTION OF KRS CHAPTER 211 IS CREATED TO
27	READ AS FOLLOWS:

1	The pediatric cancer research fund board created by Section 3 of this Act shall:
2	(1) Develop a written plan for the expenditure of trust funds made available under
3	Section 2 of this Act. The initial plan shall be completed on or before October 1.
4	2015, and shall be updated on an annual basis on or before October 1 of each
5	year thereafter. The plan shall, at a minimum, include the following:
6	(a) A summary of existing pediatric cancer research, awareness, treatment, and
7	funding programs provided to children of Kentucky;
8	(b) A needs assessment for the pediatric cancer patients of the Commonwealth
9	of Kentucky that identifies additional research funding needs by cancer type
10	and geographic area, with support for why the identified programs are
11	needed; and
12	(c) A prioritized list of programs and research projects that the board will
13	address with funding available through the competitive grant program
14	established under subsection (2) of this section;
15	(2) Promulgate administrative regulations to establish a competitive, open gran
16	program to provide funding to not-for-profit entities, academic medical centers
17	and government agencies offering research funding and treatment for pediatric
18	cancer to Kentucky children impacted by the disease.
19	(a) The grant program shall provide funding to research projects and programs
20	in accordance with the priorities established in the plan developed under
21	subsection (1) of this section.
22	(b) The administrative regulations shall, at a minimum:
23	1. Establish an application process and requirements;
24	2. Set forth program and outcome measurement requirements;
25	3. Establish an application review and award process; and
26	4. Provide monitoring, oversight, and reporting requirements for funded
27	programs;

1	(3) Promulgate administrative regulations necessary to carry out the provisions of
2	this section and Section 3 of this Act; and
3	(4) Provide to the Governor and the Legislative Research Commission an annual
4	report by October 1 of each year. The report shall include:
5	1. The plan developed under subsection (1) of this section for the expenditure
6	of funds for the current and next fiscal year;
7	2. A summary of the use and impact of prior year funds;
8	3. A summary of the activities of the board during the prior fiscal year; and
9	4. Any recommendations for future initiatives or action regarding pediatric
10	cancer research funding.
11	→ SECTION 5. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
12	READ AS FOLLOWS:
13	(1) Effective for taxable years beginning on or after January 1, 2016, any taxpayer
14	required to file a return under KRS 141.180, who is entitled to an income tax
15	refund and who desires to contribute to the rape crisis center trust fund created
16	by Section 6 of this Act, may designate an amount, not to exceed the amount of
17	the refund, to be paid to the fund. A designation made under this section shall not
18	affect the income tax liability of the taxpayer, but it shall reduce the income tax
19	refund by the amount designated.
20	(2) The tax refund designation authorized by this section shall be printed on the face
21	of the Kentucky individual income tax form. The instructions accompanying the
22	individual income tax return shall include a description of the rape crisis center
23	trust fund and the purposes for which the funds may be used.
24	(3) The department shall, by July 1, 2017, and annually thereafter, transfer the funds
25	designated by taxpayers under this section to the rape crisis center trust fund
26	created by Section 6 of this Act.
27	→SECTION 6. A NEW SECTION OF KRS 211.600 TO 211.608 IS CREATED

1	TO READ AS FOLLOWS:	
2	<u>(1)</u>	There is created a trust fund to be known as the rape crisis center trust fund. The
3		fund shall be administered by the Cabinet for Health and Family Services.
4	<u>(2)</u>	The trust fund shall be funded with moneys collected through the designation of
5		a taxpayer's refund as provided by Section 5 of this Act and any contributions,
6		gifts, donations, or appropriations designated for the trust fund. Moneys in the
7		fund shall be used to support the services listed in KRS 211.600(3). No moneys in
8		the fund shall be used to support abortion services or abortion education.
9	<u>(3)</u>	Notwithstanding KRS 45.229, any moneys remaining in the fund at the close of
10		the fiscal year shall not lapse but shall be carried forward into the succeeding
11		fiscal year to be used for the purposes set forth in subsection (2) of this section.
12	<u>(4)</u>	Any interest earned upon moneys in the rape crisis center trust fund shall become
13		a part of the fund and shall not lapse.
14	<u>(5)</u>	Moneys deposited in the fund are appropriated for the purposes set forth in this
15		section and shall not be appropriated or transferred by the General Assembly for
16		any other purposes.

President of Senate

Speaker House of Representatives

Attest: Attest:

Approved ABes Governor

Date 4-1-15